

# STATE OF COLORADO FISCAL RULES

## STATE FISCAL RULE INDEX

- Accounting principles, 6
- Accounts payable, 26
- Advances, 66
- Appropriations
  - Expiration and rollforwards, 73
  - Over expenditures, 74
- Bank accounts, 64
- Benefits, 30
  - Bookstore discounts, 32
  - Clean air transit benefit, 30
  - Events sponsored by state, 30
  - Instructional courses, 31
  - Meals, 30
  - State owned housing, 31
  - Temporary housing, 31
  - Uniforms, 31
- Capital construction
  - Administration, 48
  - Contracts, 48
  - Projects, 49
  - Retainage payable, 50
- Cash
  - Imprest bank accounts, 64
  - Petty cash funds, 63
- Cash funds, 72
- Cash receipts, 62
- Change funds, 63
- Checks returned for insufficient funds, 68
- Clauses and forms
  - assignment and successors, 23
  - data rights, 23
  - federal funding, 23
  - rights in data and copyright (grants), 23
  - rights in data, documents, and computer software, 23
  - software rights, 23
  - termination for default (long form), 23
- Clean air transit benefit, 30
- Commitment Voucher, 19
- Commitment vouchers
  - Emergencies, 20
  - State purchase orders, 22
  - Vendor agreements, 21
- Commitment vouchers
  - On-line vendor agreements, 21
- Contracts
  - Definitions, 38
  - Signature page, 46
  - Special provisions, 44
  - Special provisions - Inter-governmental, 45
- Cost allocation plans, 81
- Issued by the State Controller's Office
- Index
- Accounting for indirect cost recoveries, 83
- Definitions, 81
- Custodial funds, 72
- delegated signature authority, 13
- Delinquent accounts payable, 26
  - Interest due, 26
- Embezzlement, 15
- Encumbrance, 19
- Entertainment expense bank account, 65
- Equipment Capitalization, 16
- Events sponsored by state, 30
- Expenditures
  - Commitment vouchers, 19
  - Interagency purchases, 27
  - Over expenditures, 74
  - Propriety, 18
  - Purchase discounts, 25
  - Refunds and reimbursements, 67
- Federal cash management, 69
- Honorariums, 29
- Insufficient funds, 68
- Interagency purchases, 27
  - Disputes, 27
- Interest on delinquent payables, 26
- Internal Control Certification, 6
- Loans, 66
- Moving expenses, 33
  - Commercial mover, 33
  - Household effects, 33
  - Mobile homes, 33
- Official function, 28
- Over expenditures
  - Appropriated funds, 74
- Over expenditure, 74
- Over expenditures
  - Non-appropriated funds, 74
  - Required reporting, 74
- Payroll
  - Direct deposit, 87
  - Final pay for terminated employees, 88
  - Over payments, 89
  - Use of State Payroll System, 86
- Perquisites, 30
- Petty cash fund, 63
- Preaudit - Accounting documents, 14
- Propriety of expenditures, 18
- Purchase discounts, 25
- Quarterly financial reporting, 80
- Receiving reports, 24
- Refunds, 67
- Reimbursements, 67

# STATE OF COLORADO FISCAL RULES

Rollforward, 73	Joint Budget Committee, 9
State financial system	Office of the State Auditor, 9
Approval, 12	Private citizen, 8
Exemption - Higher Education, 7	Theft, 15
Interfaces, 10	Training function, 28
Security, 11	Travel
Use, 7	Definitions, 52
State financial system access, 8	Per diem rates - CONUS, 59
Colorado Commission on Higher Education, 9	Vendor Agreement, 19
Department of Treasury, 9	